

Franchise Tax Board**NO ANALYSIS REQUIRED**

Author: Alarcon Analyst: Colin Stevens Bill Number: SB 1182
Related Bills: See Legislative History Telephone: 845-3036 Amended Date: 5/6/99
Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Employer Hepatitis A Immunization Credit

- ____ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ____ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ____ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- X MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is PENDING.
- X MINOR AMENDMENT - No change in approved position of PENDING. See comments below.
- ____ OTHER - See comments below.

COMMENTS:

Under the Personal Income Tax Law (PITL) and the Bank and Corporation Tax Law (B&CTL), this bill would allow a credit equal to 50% of the costs paid or incurred by a taxpayer, who operates a food establishment, as defined, to immunize the taxpayer's employees for hepatitis A.

The May 6, 1999, amendments would require that the Franchise Tax Board, upon request of a committee appointed by the Legislature, report on the amount of credits claimed, the number, type and income levels of taxpayers claiming this credit, and the industry classification of corporate taxpayers claiming the credit that would be allowed by this bill.

Except for the amendment described above, the analysis of the bill as amended April 20, 1999, still applies. The Franchise Tax Board's position remains pending.

Board Position:

____ S	____ NA	____ NP
____ SA	____ O	____ NAR
____ N	____ OUA	<u>X</u> PENDING

Franchise Tax Board Staff

Date

Colin Stevens**5/18/1999**